IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 5110 of 1995

TO

SPECIAL CIVIL APPLICATION NO 5116 of 1995

For Approval and Signature:

Hon'ble MR.JUSTICE J.N.BHATT and

Hon'ble MR.JUSTICE C.K.BUCH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

VIJAYBHAI SOMABHAI PATEL

Versus

ASST COMMISSIONER OF INCOME TAX

Appearance:

MR BHARAT R PANDYA for Petitioners

MR BB NAIK FOR MR MANISH R BHATT for Respondent No. 1

NOTICE SERVED BY DS for Respondent No. 2, 3

CORAM : MR.JUSTICE J.N.BHATT and
MR.JUSTICE C.K.BUCH

Date of decision: 10/02/2000

ORAL COMMON JUDGEMENT (PER : J.N.BHATT, J)

In this group of seven petitions under Article 226 of Constitution of India, common questions are involved and challenge is virtually common against the order recorded by the Commissioner of Income-tax in purported exercise of powers under sec.132(1) of the Income Tax Act, 1961. Besides the reasons stated in the impugned order in each petition, learned Counsel for the respondent authority has stated at Bar that the assessment process is at an advanced stage. Looking to the peculiar facts, we do not deem it expedient and necessary to exercise our extra-ordinary, plenary, equitable powers under Article 226 of the Constitution as the same can be adjudicated upon before the competent authority.

Learned Counsel for the petitioner though called out twice in the first half of the day and once again in the second half of the day, did not remain present on behalf of the petitioner. Nobody else also remained present on behalf of the petitioner. Notwithstanding that in view of aforesaid facts and situation, we are not inclined to entertain these petitions under Article 226 of the Constitution of India at this stage. Petitions are, therefore, required to be rejected.

Consequently, all the petitions shall stand dismissed. Rule is discharged in each petition. No order as to costs. Registry is directed to place copy of this common judgment in each petition.

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